GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To Amend G.O.Ms.No.582, Revenue (Commercial Taxes - II) Department, dated. 12.12.2017 – Orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 76 Dated: 11-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.02/2017 - Central Tax (Rate), dated 28.06.2017.
3. GO.Ms.No.582, Revenue(CT-II) Department, dated 12.12.2017.
4. Notification No.03/2024 - Central Tax (Rate), dated 12.07.2024.
5. G.O.Ms.No.193, Revenue(CT) Department, 17.09.2024.
6. Notification No.02/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Ref No.REV03-12/65/2025-GST SEC-CCT, dated.10-02-2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:11.03.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017),the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.582, Revenue (Commercial Taxes - II) Department, dated. 12.12.2017, namely:-

AMENDMENT

In the said notification, -

a. in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

"105A	30	Gene Therapy";

b. in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled 'means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009

(P.T.O.)

(1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.".

2. This notification shall come into force with immediate effect.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER